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PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Confirmation No.: 1983

Michio MIURA et al.

Art Unit: 3729

Serial No.: 10/806,148

Examiner: Anthony D. Tugbang

Filed: March 23, 2004

Docket No.: 025720-00025

For: METHOD OF MANUFACTURING SURFACE ACOUSTIC WAVE DEVICE

AMENDMENT AND RESPONSE UNDER 37 C.F.R. § 1.121

Mail Stop: AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, Va. 22313-1450

Sir:

April 18, 2007

Responsive to the Office Action dated January 18, 2007, entry of the following amendment is respectfully requested.

Amendments to the Claims are reflected in a listing of the claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.